



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

Principal Office: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PELL LAKE SANITARY DISTRICT NO. 1**Utility Address:** W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388**When was utility organized?** 11/1/1991**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS EILEEN STEFANSKI**Title:** TREASURER**Office Address:** PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157**Telephone:** (262) 279 - 5020**Fax Number:** (262) 279 - 0196**E-mail Address:** plsd@genevaonline.com

Individual or firm, if other than utility employee, preparing this report:

Name: MRS KAREN S HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pkhall@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR BILL MARKUT**Title:** PRESIDENT**Office Address:**W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157**Telephone:** (262) 279 - 5020**Fax Number:** (262) 279 - 0196**E-mail Address:** plsd@genevaonline.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PATRICK W ROMENESKO CPA**Title:** SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net**Date of most recent audit report:** 3/11/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JAMES MARQUARDT**Title:** UTILITY DIRECTOR**Office Address:** PELL LAKE SANITARY DISTRICT

W974 PELL LAKE DRIVE

P.O. BOX 388

PELL LAKE, WI 53157

Telephone: (414) 279 - 5020**Fax Number:** (414) 279 - 0196**E-mail Address:** plsd@genevaonline.com

Name of utility commission/committee: PLSD #1 BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR JON DERKS, SECRETARY

MR BILL MARKUT, PRESIDENT

MRS EILEEN STEFANSKI, TREASURER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	201,437	4,125	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	168,711	64,223	2
Depreciation Expense (403)	167,835	74,573	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	5,599	885	5
Total Operating Expenses	342,145	139,681	
Net Operating Income	(140,708)	(135,556)	
Income from Utility Plant Leased to Others (412-413)	125	2,280	6
Utility Operating Income	(140,583)	(133,276)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	5,910	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	591,294	493,694	10
Miscellaneous Nonoperating Income (421)	(59,320)	68,139	11
Total Other Income	537,884	561,833	
Total Income	397,301	428,557	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	397,301	428,557	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	362,241	480,748	14
Amortization of Debt Discount and Expense (428)	5,788	36,794	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,898	145,660	18
Interest Charged to Construction--Cr. (432)	77,167	312,967	19
Total Interest Charges	292,760	350,235	
Net Income	104,541	78,322	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,112,134	0	20
Balance Transferred from Income (433)	104,541	78,322	21
Miscellaneous Credits to Surplus (434)	148,348	1,092,727	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	58,915	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,365,023	1,112,134	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
RENTAL OF UTILITY OWNED LAND FOR FARMING PURPOSES	125	1
Total (Acct. 412):	125	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
DNR LAKE MANAGEMENT GRANT AND EXPENSES	5,910	3
Total (Acct. 417):	5,910	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	140,256	5
INTEREST ON SPECIAL ASSESSMENTS	451,038	6
Total (Acct. 419):	591,294	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	(59,320)	7
Total (Acct. 421):	(59,320)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AUDIT ADJUSTMENTS AFTER SUBMISSION OF PSC REPORT	148,348	10
Total (Acct. 434):	148,348	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	201,437	0	0	0	201,437	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	201,437	0	0	0	201,437	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	72,326		72,326	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	6,265		6,265	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,962		1,962	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	80,553	0	80,553	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,372,910	7,481,988	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	242,653	74,818	2
Net Utility Plant	10,130,257	7,407,170	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,214,006	4,939,845	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	44,755	736	4
Net Nonutility Property	14,169,251	4,939,109	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,660,700	10,992,965	6
Special Funds (125)	284,667	633,954	7
Total Other Property and Investments	25,114,618	16,566,028	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	395,159	100,718	8
Temporary Cash Investments (132)	2,575,647	2,225,426	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,039	2,782	11
Other Accounts Receivable (143)	1,512	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	774,555	778,775	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	3,772,912	3,107,701	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	82,834	88,621	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	82,834	88,621	
Total Assets and Other Debits	39,100,621	27,169,520	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	58,915	22
Unappropriated Earned Surplus (216)	1,365,023	1,112,134	23
Total Proprietary Capital	1,365,023	1,171,049	
LONG-TERM DEBT			
Bonds (221)	11,838,757	10,674,263	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,436,549	1,436,549	26
Total Long-Term Debt	13,275,306	12,110,812	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	165,000	27
Accounts Payable (232)	1,542,136	1,040,401	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	4,935	1,270	31
Interest Accrued (237)	177,646	328,939	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	1,724,717	1,535,610	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	10,825	35
Other Deferred Credits (253)	10,525	0	36
Total Deferred Credits	10,525	10,825	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	22,725,050	12,341,224	41
Total Liabilities and Other Credits	39,100,621	27,169,520	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,403,722	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	969,188				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,372,910	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	242,653	0	0	0	10
Total Accumulated Provision	242,653	0	0	0	
Net Utility Plant	10,130,257	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	74,818				74,818	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	167,835				167,835	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	167,835	0	0	0	167,835	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	242,653	0	0	0	242,653	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	136,848	6,258,168	0	6,395,016	1
Other (specify):					
Construction in progress-sewer plant	4,802,997	3,015,993	0	7,818,990	2
Total Nonutility Property (121)	4,939,845	9,274,161	0	14,214,006	
Less accum. prov. depr. & amort. (122)	736	44,019		44,755	3
Net Nonutility Property	4,939,109	9,230,142	0	14,169,251	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	0	0	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	0	0	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Clean Water Fund	2,085	428	43,471	1
1998 Corporate Purpose Bonds-Sewer	2,341	428	27,310	2
1998 Water Mortgage Revenue Bonds	461	428	12,053	3
Firstar Bank Note	900	428	0	4
Total			82,834	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water System Mortgage Rev Bonds	07/15/1998	07/15/2037	5.25%	6,501,000	1
1998 G.O. Corp. Purpose Bonds-sewer	09/01/1998	09/01/2018	5.08%	945,000	2
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	4,392,757	3
Total Bonds (Account 221):				11,838,757	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	1,436,549	1
Total for Account 224				1,436,549	
Notes Payable (231)					
Firstar Bank Loan	10/01/1999	04/01/1999	4.50%	0	2
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,270	1
Accruals:		
Charged water department expense	5,599	2
Charged electric department expense	0	3
Charged sewer department expense	562	4
Other (explain):		
NONE		5
Total Accruals and other credits	6,161	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,485	7
PSC Remainder Assessment	11	8
Other (explain):		
NONE		9
Total payments and other debits	2,496	
Balance end of year	4,935	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Water Mortgage Revenue Bonds	155,750	298,814	300,165	154,399	1
1998 G.O. Corporate Purpose Bonds-sewer	16,974	50,509	50,920	16,563	2
1996 BAN's	150,765	0	150,765	0	3
1998 Clean Water Fund Revenue Bonds	2,466	8,105	6,744	3,827	4
Subtotal	325,955	357,428	508,594	174,789	
Advances from Municipality (223)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 Clean Water Fund Loan	1,128	4,813	3,084	2,857	6
Subtotal	1,128	4,813	3,084	2,857	
Notes Payable (231)					
Firstar Bank Note Payable	1,856	1,898	3,754	0	7
Subtotal	1,856	1,898	3,754	0	
Total	328,939	364,139	515,432	177,646	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,781,403	0	0	5,559,821	0	12,341,224	1
Add credits during year:							
For Services				53,341		53,341	2
For Mains	2,543,100			7,778,788		10,321,888	3
Other (specify):							
METER HORNS	8,597					8,597	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,333,100	0	0	13,391,950	0	22,725,050	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	2,568,700			7,778,788		10,347,488	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-1995 20 YEAR	1,487,775	2
SPECIAL ASSESSMENTS RECEIVABLE-1994 40 YEAR	5,411,285	3
SPECIAL ASSESSMENTS RECEIVABLE-1996 SEWER	3,761,640	4
Total (Acct. 124):	10,660,700	
Special Funds (125):		
WATER SYSTEM CONSTRUCTION FUND	222,799	5
CLEAN WATER FUND	86	6
WATER SYSTEM DEBT RESERVE FUND	61,782	7
Total (Acct. 125):	284,667	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,039	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	26,039	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	1,512	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	1,512	
Receivables from Municipality (145):		
WATER ASSESSMENTS ON THE 1999 TAX ROLL	146,326	16
SEWER SPECIAL ASSESSMENTS ON 1999 TAX ROLL	628,229	17
Total (Acct. 145):	774,555	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
STATE ASSISTANCE NOT YET REFUNDED TO CUSTOMERS	10,525	22
Total (Acct. 253):	10,525	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,322,418	0	0	0	8,322,418	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	158,735	0	0	0	158,735	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	8,057,251	0	0	0	8,057,251	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	106,432	0	0	0	106,432	
Net Operating Income	(140,708)	0	0	0	(140,708)	8
Net Operating Income as a percent of						
Average Net Rate Base	-132.20%	N/A	N/A	N/A	-132.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	29,457	2
Unappropriated Earned Surplus	1,238,578	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,268,035	
Net Income		
Net Income	104,541	5
Percent Return on Proprietary Capital	8.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

The sanitary district has substantially completed Phases 1 and 2 of the project. There are a total of 3 phases.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

(434) Miscellaneous Credits to Surplus - Adjustment is for overaccrual of interest expense adjusted before audit conclusion but after submission of PSC report(\$150,765.00) and other miscellaneous audit adjustments of \$2,417. See accrued interest explanation.

Materials and Supplies (Page F-11)

The utility does not currently have any inventory on hand. They simply order and expense items as needed. A minimal amount of inventory is expected to be on hand when the utility is in full operation.

Interest Accrued (Acct. 237) (Page F-17)

Interest accrual on 1996 BAN's was adjusted to zero after prior year's PSC report was already submitted. Accrued interest at 12-31-98 should have been \$178,174.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 27, 2000

Mrs. Eileen Stefanski, Treasurer
Pell Lake Sanitary District No. 1
W974 Pell Lake Drive
P.O. Box 388
Pell Lake, WI 53157-0388

1999 Analytical Review DWCCA-4585-ELE

Dear Mrs. Stefanski:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted that the schedule notes for both the Water Mains and Water Services schedules indicate that the mains and services were financed by borrowing and grants. However, contributions are only reported for mains in Account 271, Contributions in Aid of Construction. We assume that some of the contributions include services. Please breakout the services contributions on the books of the utility for Account 271.

2. We noted \$11,689 reported for additions to Account 346, Meters, Water Utility Plant in Service schedule. However, corresponding unit additions are not reported on the Meters schedule. Please furnish an explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4585.doc

cc: Mr. Bill Markut, President

response received 1/4/01 from Karen Hall, Patrick Romenesko, S.C.

FINANCIAL SECTION FOOTNOTES

1. mains \$1,977,300/services \$565,800
 2. meter units were added in 1998.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	193,504	1
Total Sales of Water	193,504	
Other Operating Revenues		
Forfeited Discounts (470)	134	2
Miscellaneous Service Revenues (471)	7,549	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	250	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,933	
Total Operating Revenues	201,437	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,567	8
Pumping Expenses (620-625)	18,908	9
Water Treatment Expenses (630-635)	45,556	10
Transmission and Distribution Expenses (640-655)	13,414	11
Customer Accounts Expenses (901-904)	1,286	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	67,980	14
Total Operation and Maintenance Expenses	168,711	
Other Operating Expenses		
Depreciation Expense (403)	167,835	15
Amortization Expense (404-407)	0	16
Taxes (408)	5,599	17
Total Other Operating Expenses	173,434	
Total Operating Expenses	342,145	
NET OPERATING INCOME	(140,708)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	39	292	1
Commercial	1	4	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	3	43	292	
Metered Sales to General Customers (461)				
Residential	657	5,094	61,102	4
Commercial	0	0	0	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	657	5,094	61,102	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		132,110	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	661	5,137	193,504	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	132,110	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	132,110	
Forfeited Discounts (470):		
Customer late payment charges	134	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	134	
Miscellaneous Service Revenues (471):		
WELL AND WATER PERMITS	7,549	7
Total Miscellaneous Service Revenues (471)	7,549	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	10
Other (specify):		
FINE FOR ILLEGAL HOOKUP	250	11
Total Other Water Revenues (474)	250	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	21,264	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	224	3
Maintenance of Water Source Plant (605)	79	4
Total Source of Supply Expenses	21,567	
PUMPING EXPENSES		
Operation Labor (620)	10,811	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	8,087	7
Operation Supplies and Expenses (623)	10	8
Maintenance of Pumping Plant (625)	0	9
Total Pumping Expenses	18,908	
WATER TREATMENT EXPENSES		
Operation Labor (630)	18,244	10
Chemicals (631)	3,206	11
Operation Supplies and Expenses (632)	10,967	12
Maintenance of Water Treatment Plant (635)	13,139	13
Total Water Treatment Expenses	45,556	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,984	14
Operation Supplies and Expenses (641)	3,212	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,400	16
Maintenance of Mains (651)	0	17
Maintenance of Services (652)	0	18
Maintenance of Meters (653)	0	19
Maintenance of Hydrants (654)	570	20
Maintenance of Other Plant (655)	248	21
Total Transmission and Distribution Expenses	13,414	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,142	22
Accounting and Collecting Labor (902)	90	23
Supplies and Expenses (903)	54	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	1,286	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,196	27
Office Supplies and Expenses (921)	17,462	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	8,446	30
Property Insurance (924)	12,074	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	12,195	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	537	35
Transportation Expenses (933)	2,391	36
Maintenance of General Plant (935)	679	37
Total Administrative and General Expenses	67,980	
Total Operation and Maintenance Expenses	168,711	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,588	3
PSC Remainder Assessment		11	4
Other (specify): NONE			5
Total tax expense		5,599	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,432	338	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	635,053	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	639,485	338	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	259,278	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	303,345	69,781	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	562,623	69,781	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,432	338	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	319,133	0	23
Total Water Treatment Plant	323,565	338	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	1,321	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	4,770	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	635,053	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	639,823	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	259,278	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	373,126	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	632,404	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	4,770	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	319,133	23
Total Water Treatment Plant	0	0	323,903	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,321	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	449,256	0	26
Transmission and Distribution Mains (343)	3,200,591	1,567,362	27
Fire Mains (344)	0	0	28
Services (345)	439,299	243,484	29
Meters (346)	116,912	11,689	30
Hydrants (348)	424,985	352,808	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	4,631,043	2,176,664	
GENERAL PLANT			
Land and Land Rights (389)	200,426	0	33
Structures and Improvements (390)	816,535	0	34
Office Furniture and Equipment (391)	1,863	0	35
Computer Equipment (391.1)	27,204	0	36
Transportation Equipment (392)	24,097	26,795	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	4,088	7,234	39
Laboratory Equipment (395)	10,185	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	158	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	1,084,398	34,187	
Total utility plant in service directly assignable	7,241,114	2,281,308	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	7,241,114	2,281,308	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	449,256	26
Transmission and Distribution Mains (343)	0	0	4,767,953	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	682,783	29
Meters (346)	0	0	128,601	30
Hydrants (348)	0	0	777,793	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	6,807,707	
GENERAL PLANT				
Land and Land Rights (389)	118,700	0	81,726	33
Structures and Improvements (390)	0	0	816,535	34
Office Furniture and Equipment (391)	0	0	1,863	35
Computer Equipment (391.1)	0	0	27,204	36
Transportation Equipment (392)	0	0	50,892	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	11,322	39
Laboratory Equipment (395)	0	0	10,185	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	158	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	118,700	0	999,885	
Total utility plant in service directly assignable	118,700	0	9,403,722	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	118,700	0	9,403,722	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	1,298	1,298	1
February	0	0	1,234	1,234	2
March	0	0	1,508	1,508	3
April	0	0	1,275	1,275	4
May	0	0	2,019	2,019	5
June	0	0	2,363	2,363	6
July	0	0	3,519	3,519	7
August	0	0	2,701	2,701	8
September	0	0	2,688	2,688	9
October	0	0	3,149	3,149	10
November	0	0	2,808	2,808	11
December	0	0	3,299	3,299	12
Total for year	0	0	27,861	27,861	
Less: Measured or estimated water used in main flushing and water treatment during year				22,724	13
Less: Other utility use				0	14
Other utility use explanation: NONE					15
Water pumped into distribution system				5,137	16
Less: Water sold				5,137	17
Losses and unaccounted for				0	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				511	21
Date of maximum: 2/27/1999					22
Cause of maximum: MAIN FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 4/28/1999					25
Total KWH used for pumping for the year				85,032	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	1
PELL LAKE DRIVE	2	1,250	13	400,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	PELL LAKE DRIVE	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	GENSET	5
Year Installed	1997	1997	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER	7
Actual Capacity (gpm)	400	400		8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	GENSET	9
Year Installed	1997	1997	1999	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	100	100	0	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1997		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	122		10
Total capacity in gallons	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	GAS		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	CENTRAL FACILITIES		17
Filters, type (gravity, pressure,			18
other, none)	PRESSURE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.5760		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	8	0	0	0	8
P	D	6.000	46,707	31,824	0	0	78,531
M	D	8.000	496	0	0	0	496
P	D	8.000	6,370	382	0	0	6,752
M	D	10.000	261	0	0	0	261
P	D	10.000	22,776	2,988	0	0	25,764
Total Within Municipality			76,618	35,194	0	0	111,812
Total Utility			76,618	35,194	0	0	111,812

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	474	442	0	0	916	259	1
M	1.000	3	22	0	0	25	25	2
M	1.500	1	0	0	0	1	1	3
M	2.000	1	0	0	0	1	1	4
Total Utility		479	464	0	0	943	286	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,306	0	0	0	1,306	17	1
1.000	7	0	0	0	7	0	2
Total:	1,313	0	0	0	1,313	17	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	794	0	0	0	0	512	1,306	1
1.000	0	2	0	0	0	5	7	2
Total:	794	2	0	0	0	517	1,313	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	205	99	0	0	304	2
Total Fire Hydrants	205	99	0	0	304	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	302
Number of distribution system valves end of year:	512
Number of distribution valves operated during year:	512

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

All 1999 expenses will vary significantly from 1998 due to the construction and completion of phases 1 and 2 of utility plant.

Water Utility Plant in Service (Page W-08)

(389) Land and Land Rights - Amount for land allocated between water and sewer plant was adjusted in 1999.

Pumping and Purchased Water Statistics (Page W-10)

Since this is a new system, all water not sold is considered measured or estimated water used in main flushing.

Water Mains (Page W-15)

Water mains were financed by special assessments to property owners, borrowing and grants received.

Water Services (Page W-16)

Water services were financed by borrowing and grants received.
